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**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

ALLEN DAVIS and CAROL DAVIS,
Plaintiffs,
v.
UNITED STATES OF AMERICA,
Defendant. } Case No. 11-cv-4316-EDL
}
STIPULATION TO EXTEND TIME TO
FILE OPENING BRIEF
AND ORDER

The parties stipulate as follows:

1. The parties filed a stipulation setting a briefing schedule that required each party to file a cross-motion for summary judgment on March 27, 2012. Thereafter, responses are due on April 24, 2012, and replies must be filed on May 8, 2012.

2. Currently, a hearing on this motion is set for May 29, 2012.

3. In preparing to file these motions, Plaintiffs have prepared a stipulation of undisputed facts, which have revisions following the parties discussion. The last discussion regarding the stipulation was on March 21, 2012, and the parties agreed to the changes necessary to file a final stipulation after further review. Plaintiffs sent the revisions on March 21, 2012, following that discussion but the documents were not

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1 received by defendant's counsel. Defendant requested additional time to review the
2 stipulation, and incorporate references into the stipulation the motion for summary
3 judgment that is currently due on March 27, 2012.

4. For that reason, the parties stipulate to file their respective motions for
5 summary judgment, including opening briefs on March 30, 2012.

6 Respectfully submitted,
7 MELINDA HAAG
United States Attorney

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9 Dated: March 26, 2012

/s/Thomas M. Newman
THOMAS M. NEWMAN
Assistant United States Attorney
Tax Division

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11 Dated: March 26, 2012

/s/
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16 **ORDER**

17 Pursuant to the parties' stipulation, IT IS SO ORDERED. The opposition briefs remain due on
18 April 24, 2012 and the replies remain due on May 8, 2012

19 Dated: March 27, 2012

